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CATAHOULA PARISH SHERIFF
Harrisonburg, Louisiana

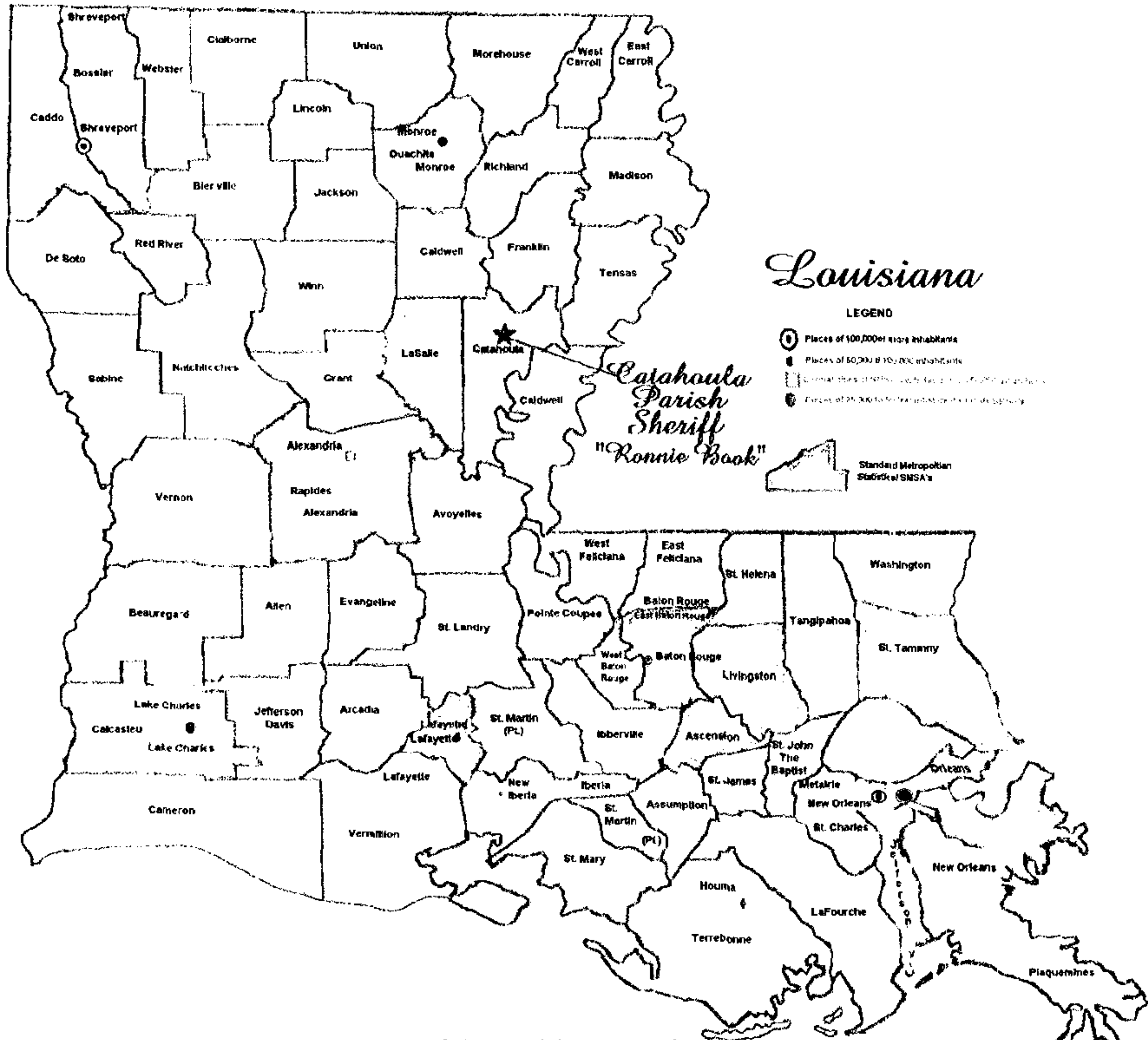
*Component Unit Financial Statements and
Auditor's Report
For the Two Years Ended June 30, 2000*

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12-06-00

CATAHOULAPARISH SHERIFF

Harrisonburg, Louisiana



* As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas. As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations, serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera, and provides assistance to other law enforcement agencies within the parish.

CATAHOULA PARISH SHERIFF
Harrisonburg, Louisiana

*Component Unit Financial Statements
And Auditor's Report
For the Two Years Ended June 30, 2000*

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**INDEPENDENT AUDITOR'S REPORT ON COMPONENT UNIT
FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION**

Honorable Ronnie Book
Catahoula Parish Sheriff and
Ex-Officio Tax Collector
Harrisonburg, Louisiana

I have audited the component unit financial statements of the Catahoula Parish Sheriff for the two fiscal years ended June 30, 2000 and June 30, 1999 as listed in the table of contents. These financial statements are the responsibility of the management of the Catahoula Parish Sheriff. My responsibility is to express an opinion on these statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the *Government Auditing Standards*, by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

The Tax Collector Fund was audited separately by me and is included in the Sheriff's component unit financial statements. As described in note "1" item "D" the tax collector agency fund is prepared on the cash basis of accounting instead of the modified accrual basis as required by generally accepted accounting principles.

In my opinion except, for the presentation of the Tax Collector Fund on the cash basis at June 30, 1999 and June 30, 2000 in the combined balance sheet, as discussed in the third paragraph, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Catahoula Parish Sheriff, Louisiana, as of June 30, 1999 and June 30, 2000 and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The combining, individual funds and schedules and graphs are presented for purposes of additional analysis and are not a required part of the component unit financial statements of the Catahoula Parish Sheriff, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements, and, in my opinion, the information is fairly stated in all material respects in relation to the component unit financial statements taken as a whole.

John R. Vercher

October 30, 2000

Jena, Louisiana

MEMBER
-----AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS-----
SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Ronnie Book
Catahoula Parish Sheriff and
Ex-Officio Tax Collector
Harrisonburg, Louisiana

I have audited the component unit financial statements of the Catahoula Parish Sheriff, Harrisonburg, Louisiana, as of and for the two years ended June 30, 2000 and June 30, 1999, and have issued my report thereon dated October 30, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Catahoula Parish Sheriff, Harrisonburg, Louisiana's, financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standard*, except as follows and as discussed in "Schedule of Findings and Questioned Costs" on page 32.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Catahoula Parish Sheriff, Harrisonburg, Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

MEMBER
-----AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS-----
SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

This report is intended solely for the information and use of management and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

John R. Vercher

Jena, Louisiana

October 30, 2000

*COMPONENT UNIT FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)*

CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNTS
June 30, 2000

	Governmental Fund Type General Fund	Proprietary Fund Type Enterprise Fund	Fiduciary Fund Type Agency Fund	Account Groups General Fixed Assets	Total (Memorandum Only)
ASSETS					
Cash and Cash Equivalents	\$ 79,296	\$ 109,504	\$ 461,856	\$ -0-	\$ 650,656
Receivables	63,978	9,938	-0-	-0-	73,916
Due From Other Governmental Units	-0-	361,783	-0-	-0-	361,783
Equipment	-0-	69,873	-0-	263,375	333,248
Accumulated Depreciation	-0-	(5,718)	-0-	-0-	(5,178)
TOTAL ASSETS	\$ 143,274	\$ 545,380	\$ 461,856	\$ 263,375	\$ 1,413,885
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts Payable	\$ 47,636	\$ 217,499	\$ -0-	\$ -0-	\$ 265,135
Payroll Taxes and Pension Payable	611	-0-			611
Due To Taxing Bodies And Others	-0-	-0-	461,856		461,856
Notes Payable	-0-	242,250	-0-	-0-	242,250
TOTAL LIABILITIES	\$ 48,247	\$ 459,749	\$ 461,856	\$ -0-	\$ 969,852
Fund Equity:					
Investment In General Fixed Assets	\$ -0-	\$ -0-	\$ -0-	\$ 263,375	\$ 263,375
Retained Earnings	-0-	85,631	-0-	-0-	-0-
Fund Balance - Unreserved/Undesignated	95,027	-0-	-0-	-0-	95,027
Total Fund Equity	\$ 95,027	\$ 85,631	\$ -0-	\$ 263,375	\$ 444,033
TOTAL LIABILITIES AND FUND EQUITY	\$ 143,274	\$ 545,380	\$ 461,856	\$ 263,375	\$ 1,413,885

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNTS
June 30, 1999

	Governmental Fund Type General Fund	Proprietary Fund Type Enterprise Fund	Fiduciary Fund Type Agency Fund	Account Groups General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
ASSETS						
Cash and Cash Equivalents	\$ 95,476	\$ 45,732	\$ 406,623	\$ -0-	\$ -0-	\$ 547,831
Receivables	46,006	-0-	-0-	-0-	-0-	46,006
Due From Other Governmental Units	-0-	1,738	-0-	-0-	-0-	1,738
Equipment	-0-	12,200	-0-	249,791	-0-	261,991
Amount to be Provided for the Retirement of General Long-Term Debt	-0-	-0-	-0-	-0-	29,605	29,605
TOTAL ASSETS	\$ 141,482	\$ 59,670	\$ 406,623	\$ 249,791	\$ 29,605	\$ 887,171
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts Payable	\$ 42,881	\$ 56,938	\$ -0-	\$ -0-	\$ -0-	\$ 99,819
Payroll Taxes and Pension Payable	587	-0-	-0-	-0-	-0-	587
Due To Taxing Bodies And Others	-0-	-0-	406,623	-0-	-0-	406,623
Notes Payable	-0-	50,000	-0-	-0-	29,605	79,605
TOTAL LIABILITIES	\$ 43,468	\$ 106,938	\$ 406,623	\$ -0-	\$ 29,605	\$ 586,634
Fund Equity:						
Investment In General Fixed Assets	\$ -0-	\$ -0-	\$ -0-	\$ 249,791	\$ -0-	\$ 249,791
Retained Earnings	-0-	(47,268)	-0-	-0-	-0-	(47,268)
Fund Balance - Unreserved/Undesignated	98,014	-0-	-0-	-0-	-0-	98,014
Total Fund Equity	\$ 98,014	\$ (47,268)	\$ -0-	\$ 249,791	-0-	\$ 300,537
TOTAL LIABILITIES AND FUND EQUITY	\$ 141,482	\$ 59,670	\$ 406,623	\$ 249,791	\$ 29,605	\$ 887,171

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA
GOVERNMENTAL FUND TYPE – GENERAL FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget GAAP Basis and Actual
For the Year ended June 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes – Ad Valorem	\$ 668,209	\$ 686,750	\$ 18,541
Intergovernmental Revenues:			
State Grants:			
State Supplemental Pay	-0-	41,120	41,120
State Revenue	-0-	61,859	61,859
Other	265,697	30,388	(235,309)
Fees, Charges And Commissions For Services:			
Commissions On:			
Taxes, License, Etc.	108,046	104,377	(3,669)
State Revenue Sharing	-0-	93,454	93,454
Court Attendance and Cost	-0-	4,642	4,642
Civil And Criminal Fees	-0-	20,417	20,417
Reimbursement	-0-	13,595	13,595
Feeding And Keeping Of Prisoners	-0-	72,512	72,512
Use Of Money And Property	5,407	5,561	154
Fines	-0-	19,075	19,075
Miscellaneous	179,183	10,347	(168,836)
TOTAL REVENUES	<u>\$ 1,226,542</u>	<u>\$ 1,164,097</u>	<u>\$ (62,445)</u>
EXPENDITURES			
Public Safety:			
Personnel Services And Related Services	\$ 973,985	\$ 927,524	\$ 46,461
Contractual Services	66,629	24,348	42,281
Maintenance, Material And Supplies	99,401	106,974	(7,573)
Travel & Other	20,798	3,654	17,144
Statutory Charges	-0-	71,973	(71,973)
Capital Outlay	49,660	16,084	33,576
Interest Expense	-0-	5,869	(5,869)
TOTAL EXPENDITURES	<u>\$ 1,210,473</u>	<u>\$ 1,156,426</u>	<u>\$ 54,047</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	<u>\$ 16,069</u>	<u>\$ 7,671</u>	<u>\$ (8,398)</u>
OTHER FINANCING SOURCES (USES)			
Transfer (To) From Other Funds	\$ -0-	\$ 20,000	\$ 20,000
Loans	225,000	225,000	-0-
Debt Service	\$ (230,899)	\$ (255,658)	\$ (24,759)
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ (5,899)</u>	<u>\$ (10,658)</u>	<u>\$ (4,759)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ 10,170</u>	<u>\$ (2,987)</u>	<u>\$ (13,157)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>\$ 94,851</u>	<u>\$ 98,014</u>	<u>\$ 3,163</u>
FUND BALANCE AT END OF YEAR	<u>\$ 105,021</u>	<u>\$ 95,027</u>	<u>\$ (9,994)</u>

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA
GOVERNMENTAL FUND TYPE – GENERAL FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget GAAP Basis and Actual
For the Year ended June 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes – Ad Valorem	\$ 623,534	\$ 627,805	\$ 4,271
Intergovernmental Revenues:			
State Grants:			
State Supplemental Pay	-0-	35,572	35,572
Grants	-0-	28,008	28,008
Other	135,119	14,086	(121,033)
Fees, Charges And Commissions For Services:			
Commissions On:			
Taxes, License, Etc.	224,393	135,452	(88,941)
State Revenue Sharing	-0-	93,722	93,722
Court Attendance and Cost	-0-	724	724
Civil And Criminal Fees	-0-	27,124	27,124
Feeding And Keeping Of Prisoners	-0-	67,917	67,917
Use Of Money And Property	1,022	2,080	1,058
Fines	-0-	18,439	18,439
Miscellaneous	162,986	50,285	(112,701)
TOTAL REVENUES	<u>\$ 1,147,054</u>	<u>\$ 1,101,214</u>	<u>\$ (45,840)</u>
EXPENDITURES			
Public Safety:			
Personnel Services And Related Services	\$ 917,788	\$ 924,202	\$ (6,414)
Contractual Services	74,607	5,396	69,211
Maintenance, Material And Supplies	113,332	65,059	48,273
Travel & Other	28,279	6,067	22,212
Statutory Charges	-0-	70,144	(70,144)
Capital Outlay	15,463	21,787	(6,324)
Interest Expense	-0-	2,197	(2,197)
TOTAL EXPENDITURES	<u>\$ 1,149,469</u>	<u>\$ 1,094,852</u>	<u>\$ 54,617</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	<u>\$ (2,415)</u>	<u>\$ 6,362</u>	<u>\$ 8,777</u>
OTHER FINANCING SOURCES (USES)			
Transfer (To) From Other Funds	\$ -0-	\$ (20,000)	\$ (20,000)
Loans	-0-	125,000	125,000
Debt Service	\$ (132,227)	\$ (157,286)	\$ (25,059)
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ (132,227)</u>	<u>\$ (52,286)</u>	<u>\$ 79,941</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ (134,642)</u>	<u>\$ (45,924)</u>	<u>\$ 88,718</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>\$ 143,938</u>	<u>\$ 143,938</u>	<u>\$ -0-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 9,296</u>	<u>\$ 98,014</u>	<u>\$ 88,718</u>

The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA
PROPRIETARY FUND TYPES -- ENTERPRISE FUND
CORRECTIONAL CENTER**

*Statement of Revenues, Expenditures and Changes in Fund Balance
For the Two Years ended June 30, 2000 and June 30, 1999*

	2000	1999
OPERATING REVENUES		
State Revenue	\$ 2,302,507	\$ 1,738
Reimbursement	136,597	-0-
Phone commissions	26,747	-0-
I.N.S. Revenue	196,505	-0-
Commissary Revenue	21,444	-0-
Miscellaneous	12,908	-0-
TOTAL REVENUES	\$ 2,696,708	\$ 1,738
OPERATING EXPENSES		
Personnel & Related Services	\$ 1,099,112	\$ 26,222
Auto Expense	26,969	485
Depreciation	5,718	-0-
Repairs, Maintenance, and Supplies	65,040	11,612
Utilities	103,183	1,488
Medical Expense	69,602	-0-
Inmate Phone Expense	54,780	-0-
Lease Payment	732,814	-0-
Inmate Expense	292,227	-0-
Other Operating Expense	81,894	29,199
TOTAL EXPENDITURES	\$ 2,531,339	\$ 69,006
OPERATING INCOME (LOSS)	\$ 165,369	\$ (67,268)
NON-OPERATING REVENUE (EXPENSES)		
Interest Income	\$ 2,704	\$ -0-
Interest Expense	(15,174)	-0-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$ (12,470)	\$ -0-
NET INCOME (LOSS) BEFORE OPERATING TRANSFERS	\$ 152,899	\$ (67,268)
Net Transfer (To) From Other Funds	\$ (20,000)	\$ 20,000
NET INCOME (LOSS)	\$ 132,899	\$ (47,268)
RETAINED EARNINGS AT BEGINNING OF YEAR	\$ (47,268)	\$ -0-
RETAINED EARNINGS AT END OF YEAR	\$ 85,631	\$ (47,268)

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA
CORRECTIONAL CENTER
PROPRIETARY FUND TYPES – ENTERPRISE FUND
Statement of Cash Flows
For the Two Years ended June 30, 2000 and June 30, 1999

	2000	1999
Cash from Operations;		
Income (Loss) Before Operating Transfers	\$ 152,899	\$ (67,268)
Operating Transfers	(20,000)	20,000
Net Income (Loss)	\$ 132,899	\$ (47,268)
Adjustments to Net Income (Loss):		
Add- Depreciation	\$ 5,718	\$ -0-
Decrease (Increase) in Accounts Receivable	(369,983)	(1,738)
Increase (Decrease) in Accounts Payable	160,561	56,938
Net Adjustments	\$ (203,704)	\$ 55,200
Cash Provided by Operations	\$ (70,805)	\$ 7,932
Cash Provided by Loans	300,000	50,000
Total Cash Provided	\$ 229,195	\$ 57,932
Cash Was Applied To:		
Equipment	\$ 57,673	\$ 12,200
Note Payments	107,750	-0-
Total Cash Applied	\$ 165,423	\$ 12,200
Net Increase (Decrease) in Cash Flow	\$ 63,772	\$ 45,732
Cash Beginning of Year	45,732	-0-
Cash End of Year	\$ 109,504	\$ 45,732

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

Notes to the Financial Statements

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

The Sheriff also operates a prison facility referred to as the Catahoula Correctional Center (C.C.C.). The prison holds prisoners for the State of Louisiana, Department of Corrections (DOC) and I.N.S.. The Sheriff is paid a per diem of \$22.39 per day for DOC inmates and \$46.00 per day for I.N.S. inmates.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Catahoula Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid by the parish police jury as required by Louisiana law, the Sheriff is financially independent. However, since the Catahoula Parish Police Jury has approval authority of the Sheriff's office space, capital budget and title to real property on which the office space resides, the Catahoula Parish Sheriff is considered a component unit of the Catahoula Parish Police Jury. Certain units of local government over which the Sheriff exercise no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

*Notes to the Financial Statements
(Continued)*

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

C. FUND ACCOUNTING

The Sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded on the funds because they do not directly affect net expendable available financial resources.

Funds of the Sheriff are classified into two categories: governmental (General Fund and Special Revenue Funds) and fiduciary (Agency Funds). These funds are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Proprietary Fund Types

Proprietary Funds are accounted for on a flow of economic resources measurement focus. The accounting objectives are a determination of net income, financial position and changes in cash flow. All assets and liabilities associated with a Proprietary Fund's activities are included on its balance sheet. Proprietary Fund equity is segregated into contributed capital and retained earnings. The following are the Sheriff's Proprietary Fund types:

Enterprise Funds –

The Enterprise Funds are used for activities which are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. These funds include: The Correctional Center.

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

*Notes to the Financial Statements
(Continued)*

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying component unit financial statements have been prepared on the modified accrual basis of accounting, (except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting). The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and commissions earned from the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on September 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year.

Intergovernmental revenues are recorded when the Sheriff is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when their related fund liability is incurred.

Other Financing Sources (Uses)

Proceeds from the sale of fixed assets are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition.

The Enterprise Fund uses the accrual basis of accounting whereby, revenues are recorded when earned and expenses are recorded when incurred.

E. BUDGET PRACTICES

The proposed budget for 2000 was made available for public inspection on May 1, 1999. The proposed budget, prepared on the accrual basis of accounting, was published in the official journal 30 days prior to the public hearing, which was held at the Catahoula Parish Sheriff's office on May 1, 1999, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff. The budget was amended for the year ended June 30, 2000.

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

*Notes to the Financial Statements
(Continued)*

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

E. BUDGET PRACTICES – (Continued)

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made.

F. ENCUMBRANCES

The Sheriff does not utilize encumbrance accounting.

G. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under state law, the Sheriff may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

Under state law, the Sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

II. INVENTORY

Inventory at June 30, 2000, consists of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry, as provided by the Food Distribution Program (CFDA 10.550) and other supplies. The amount is not considered material, thus inventory is not presented in the financial statements.

I. FIXED ASSETS

General Fixed Assets Account Groups

Fixed assets used in Governmental Fund Type operations are accounted for in the General Fixed Assets Account Group, rather than in Governmental Funds. Public domain ("infrastructure") general fixed assets including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized along with other general fixed assets for reporting purposes. No depreciation has been provided on any of the remaining assets. Interest has also not been capitalized on fixed assets in the Governmental Fund Type operations.

All fixed assets are valued at historical cost or estimated historical cost if actual historical is not available. Donated assets are valued at their fair market value on the date donated. Assets capitalized have an original cost of \$500 or more and over three years of life.

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

*Notes to the Financial Statements
(Continued)*

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Proprietary Fund Types

Property, plant and equipment owned by the Proprietary Funds are recorded at cost or, if contributed property, at their fair market value at the time of contribution. Repairs and maintenance are recorded as expenses; renewals and betterments are capitalized. Interest has not been capitalized during the construction period on property, plant and equipment in the proprietary fund.

Assets capitalized have an original cost of \$500 or more and over three years of life. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Buildings	20-25 Years
Machinery and Equipment	5-10 Years
Improvements	20 Years

J. COMPENSATED ABSENCES

The Sheriff's office has the following policy relating to vacation and sick leave:

Employees of the Sheriff's office earn two weeks of non-cumulative vacation leave each year. The Sheriff's sick leave policy is 10 days per year non-cumulative.

K. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

L. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balance

Designated fund balance represents tentative plans for future use of financial resources.

M. TOTAL COLUMN ON COMBINED STATEMENTS - OVERVIEW

Total column on the combined statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

Notes to the Financial Statements - (Continued)

(2) AD VALOREM TAXES

The Sheriff levies taxes on real and business personal property located within its boundaries. The Sheriff utilizes the services of the Catahoula Parish Tax Assessor to assess the property values and prepare the Sheriff's property tax roll. The Sheriff bills and collects its own property taxes.

Property Tax Calendar

Assessment Date	January 1
Levy Date	No Later Than June 1
Tax Bills Mailed	On Or About October 15
Total Taxes Are Due	December 31
Penalties And Interest Are Added	January 1
Lien Date	January 1

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Law Enforcement	26.74	26.74	N/A

(3) CASH AND INVESTMENTS

Deposits

It is the Sheriff's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The Sheriff's deposits are categorized to give an indication of the level of risk assumed by the Sheriff at year end. The categories are describes as follows:

- *Category 1* -- Insured or collateralized with securities held by the Sheriff or by its agent in the Sheriff's name.
- *Category 2* -- Collateralized with securities held by the pledging financial institution's trust department or agent in the Sheriff's name.
- *Category 3* -- Uncollateralized.

	<u>Bank Balance 06/30/2000</u>
Catahoula/LaSalle Bank	\$ 680,198
Secured as Follows:	
FDIC (Category – 1)	\$ 200,000
FHLA Agency (Category 2)	1,486,563
Total	<u>\$ 1,686,563</u>

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

*Notes to the Financial Statements
(Continued)*

(4) RECEIVABLES

The receivables of \$63,978 at June 30, 2000, are as follows:

<u>Class Of Receivables</u>	<u>General Funds</u>	<u>Enterprise Fund</u>	<u>Agency Funds</u>	<u>Total</u>
Accounts Receivable	\$ -0-	\$ 9,938	\$ -0-	\$ 9,938
Due From Other Gov. Units	63,978	361,783	-0-	425,761
Total	\$ 63,978	\$ 371,721	\$ -0-	\$ 435,699

Allowances for doubtful accounts is considered immaterial and is not presented.

(5) CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance 6/30/1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2000</u>
Equipment	\$ 301,076	\$ 21,787	\$ (73,072)	\$ 249,791	\$ 16,084	\$ (2,500)	\$ 263,375

A summary of Proprietary Fund Type property plant and equipment at June 30, 2000 follows:

	<u>Balance 6/30/1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2000</u>
Equipment	\$ -0-	\$ 12,200	\$ -0-	\$ 12,200	\$ 57,673	\$ -0-	\$ 69,873
Less Accumulated for Depreciation	-0-			-0-			(5,718)
Total	\$ -0-	\$ 12,200	\$ -0-	\$ 12,200	\$ 57,673	\$ -0-	\$ 64,155

(6) LONG-TERM DEBT

Outstanding debt at June 30, 2000 consisted of the following:

Enterprise Fund Debt

A loan in the amount of \$300,000 at Catahoula/LaSalle Bank;
payable in 36 monthly installments and 1 balloon payment, interest
at 6%.

\$ 242,250

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

***Notes to the Financial Statements
(Continued)***

(7) PENSION PLAN

Substantially all employees of the Catahoula Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All Sheriffs and all deputies who are found to be physically fit, who can earn a least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25 percent for all services rendered on or after January 1, 1980). In any case, the retirement benefit cannot exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminated with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Funding Policy. Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Catahoula Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds are required and available from insurance premium taxes. The contribution requirements of plan members and the Catahoula Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Catahoula Parish Sheriff's contributions to the System for the years ending June 30, 2000, 1999, and 1998, were equal to the required contributions for each year. Pension cost to the Sheriff's Office during the years 2000 and 1999 was \$88,178 and \$33,964 respectively.

(8) EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

Certain operating expenditures of the Sheriff's office are paid by the parish police jury and are not included in the accompanying financial statements.

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA**

*Notes to the Financial Statements
(Continued)*

(9) COMMODITIES

During the two fiscal years, the Catahoula Parish Sheriff received commodities from the Louisiana Department of Agriculture. These amounts, which are not considered material, are not presented in the financial statements.

(10) SHERIFF'S SALARY AND EXPENSE

The Sheriff was paid the following amounts during the "1999" and "2000" fiscal years.

	<u>2000</u>	<u>1999</u>
Salary	\$ 65,000	\$ 76,500
Expense	6,500	7,650
Total	<u>\$ 71,500</u>	<u>\$ 84,150</u>

Additionally, the Sheriff was paid \$20,000 in salary and \$2,000 in expense monies in the 1998/1999 year that was accrued from the prior year.

(11) USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(12) LEASES

The Sheriff's office has entered into an (operating lease) agreement with Catahoula Correctional Corporation, L.L.C., whereby the company will construct and equip a new jail facility (turn-key facility) ready for occupancy and use. In consideration, the Sheriff will pay 30% of payments from DOC or any other party. The term of the lease is for 20 years.

FIDUCIARY FUND TYPE - AGENCY FUNDS

CIVIL FUND

The Civil Fund accounts for funds held in connection with civil suits, Sheriff's sales, and garnishments.

BOND FUND

The Bond Fund accounts for the collection of bonds, fines, and costs and payment of these collections in accordance with applicable laws.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of the state and parish taxes and fees to the appropriate taxing bodies.

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA
FIDUCIARY FUND TYPE - AGENCY FUNDS
COMBINING BALANCE SHEET**

June 30, 2000

	<u>Civil Fund</u>	<u>Bond Fund</u>	<u>Tax Collector Fund</u>	<u>Total</u>
ASSETS				
Cash	<u>\$ 501</u>	<u>\$ 127,868</u>	<u>\$ 333,487</u>	<u>\$ 461,856</u>
LIABILITIES AND EQUITY				
Due To Taxing Bodies And Other	<u>\$ 501</u>	<u>\$ 127,868</u>	<u>\$ 333,487</u>	<u>\$ 461,856</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 501</u>	<u>\$ 127,868</u>	<u>\$ 333,487</u>	<u>\$ 461,856</u>

The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA
FIDUCIARY FUND TYPE - AGENCY FUNDS
COMBINING BALANCE SHEET**

June 30, 1999

	<u>Civil Fund</u>	<u>Bond Fund</u>	<u>Tax Collector Fund</u>	<u>Total</u>
ASSETS				
Cash	<u>\$ 1</u>	<u>\$ 81,456</u>	<u>\$ 325,166</u>	<u>\$ 406,623</u>
LIABILITIES AND EQUITY				
Due To Taxing Bodies And Other	<u>\$ 1</u>	<u>\$ 81,456</u>	<u>\$ 325,166</u>	<u>\$ 406,623</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1</u>	<u>\$ 81,456</u>	<u>\$ 325,166</u>	<u>\$ 406,623</u>

The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA
FIDUCIARY FUND TYPE - AGENCY FUNDS**

*Schedule of Changes in Deposit Balance by Funds
for the Year Ended June 30, 2000*

	Civil Fund	Bond Fund	Tax Collector Fund	Total
Deposit Balance At Beginning Of Period	\$ 1	\$ 81,456	\$ 325,166	\$ 406,623
Additions				
Suits, Sales, Etc.	\$ 135,078	\$ -0-	\$ -0-	\$ 135,078
Cash Appearance Bonds	-0-	378,315	-0-	378,315
Garnishments	31,963	-0-	-0-	31,963
Interest Earnings	-0-	2,070	13,736	15,806
Taxes, Fees, Etc., Paid To Tax Collector	-0-	-0-	2,719,594	2,719,594
Total Additions	\$ 167,041	\$ 380,385	\$ 2,733,330	\$ 3,280,756
Total	\$ 167,042	\$ 461,841	\$ 3,058,496	\$ 3,687,379
Reductions				
Taxes, Fees, Etc., Distributed To Taxing Bodies And Other	\$ -0-	\$ -0-	\$ 2,725,009	\$ 2,725,009
Deposits Settled To:				
Sheriff's General Fund	15,532	-0-	-0-	15,532
Clerk Of Court	31,821	-0-	-0-	31,821
Litigants And Other Settlements	119,188	-0-	-0-	119,188
Settlement Of Cash Appearance Bonds:				
Refunded Or Forfeited	-0-	331,463	-0-	331,463
Miscellaneous	-0-	2,510	-0-	2,510
Total Reductions	\$ 166,541	\$ 333,973	\$ 2,725,009	\$ 3,225,523
Deposit Balance At End Of Period	\$ 501	\$ 127,868	\$ 333,487	\$ 461,856

The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA
FIDUCIARY FUND TYPE - AGENCY FUNDS**

*Schedule of Changes in Deposit Balance by Funds
for the Year Ended June 30, 1999*

	Civil Fund	Bond Fund	Tax Collector Fund	Total
Deposit Balance At Beginning Of Period	\$ 1	\$ 45,284	\$ 226,278	\$ 271,563
Additions				
Suits, Sales, Etc.	\$ 78,235	\$ -0-	\$ -0-	\$ 78,235
Cash Appearance Bonds	-0-	375,613	-0-	375,613
Garnishments	43,729	-0-	-0-	43,729
Interest Earnings	-0-	1,932	13,834	15,766
Taxes, Fees, Etc., Paid To Tax Collector	-0-	-0-	2,653,718	2,653,718
Total Additions	\$ 121,964	\$ 377,545	\$ 2,667,552	\$ 3,167,061
Total	\$ 121,965	\$ 422,829	\$ 2,893,830	\$ 3,438,624
Reductions				
Taxes, Fees, Etc., Distributed To Taxing Bodies And Other	\$ -0-	\$ -0-	\$ 2,568,664	\$ 2,568,664
Deposits Settled To:				
Sheriff's General Fund	19,748	-0-	-0-	19,748
Clerk Of Court	19,532	-0-	-0-	19,532
Litigants And Other Settlements	82,354	-0-	-0-	82,354
Settlement Of Cash Appearance Bonds: Refunded Or Forfeited	330	341,373	-0-	341,703
Total Reductions	\$ 121,964	\$ 341,373	\$ 2,568,664	\$ 3,032,001
Deposit Balance At End Of Period	\$ 1	\$ 81,456	\$ 325,166	\$ 406,623

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH SHERIFF
HARRISONBURG, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COST
For the Year Ended June 30, 2000

I have audited the component unit financial statement of the Catahoula Parish Sheriff's Office, Harrisonburg, Louisiana, as of and for the year ended June 30, 2000 and have issued my report thereon dated October 30, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of June 30, 2000 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ☐ Yes ☒ No Reportable Conditions ☐ Yes ☒ No

Compliance

Compliance Material to Financial Statements ☐ Yes ☒ No

b. Federal Awards (Not-Applicable)

Internal Control

Material Weaknesses ☐ Yes ☐ No Reportable Conditions ☐ Yes ☐ No

Type of Opinion On Compliance Unqualified ☐ Qualified ☐
For Major Programs Disclaimer ☐ Adverse ☐

Are the finding required to be reported in accordance with Circular A-133, Section .510(a)?

☐ Yes ☐ No

c. Identification Of Major Programs:

CFDA Number (s)	Name Of Federal Program (or Cluster)
-----------------	--------------------------------------

Dollar threshold used to distinguish between Type A and Type B Programs: \$_____

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133? ☐ Yes ☐ No

**CATAHOULA PARISH SHERIFF
HARRISONBURG LOUISIANA**

***SCHEDULE OF FINDINGS AND QUESTIONED COST – (CONT.)
For the Year Ended June 30, 2000***

Section II Financial Statement Findings Required To Be Reported In Accordance With GAGAS Summary of Auditor's Reports

No items were noted that required reporting in accordance with GAGAS.

CATAHOULA PARISH SHERIFF
STATE OF LOUISIANA
HARRISONBURG, LOUISIANA

MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS

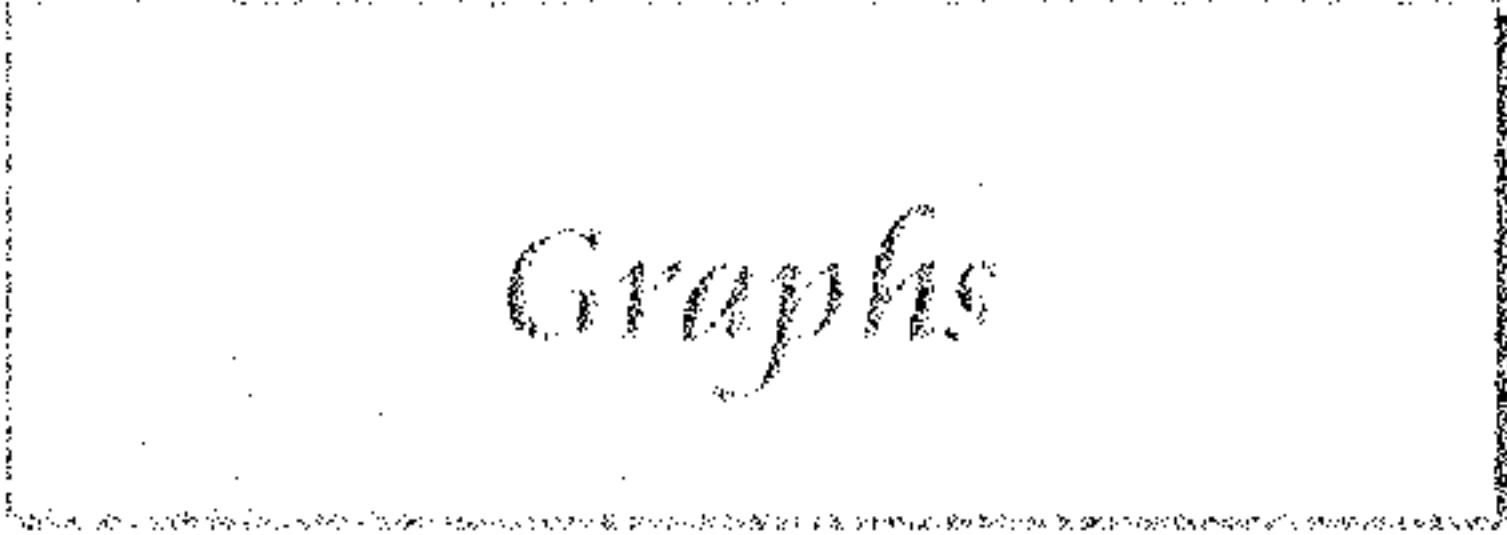
Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the Catahoula Parish Sheriff's Office, Harrisonburg, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended June 30, 2000.

1998-C-1 Budgets (Resolved)

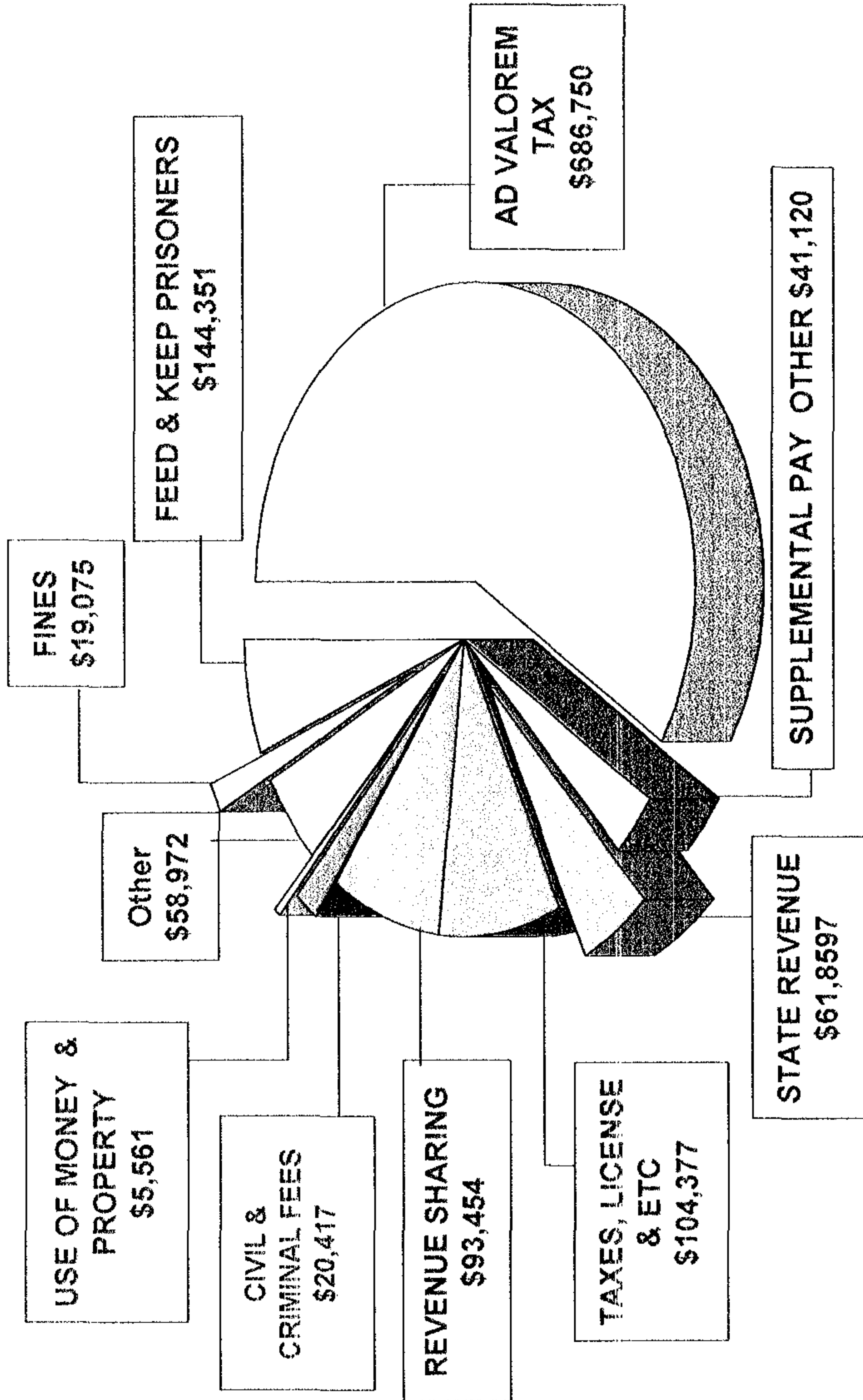
Auditor Recommendation: Budgets should be amended when actual revenues fail to meet budgeted revenues by more than 5% or when actual expenditures exceed budgeted expenditures by more than 5%.

Sheriff's Action: The civil department began amending budgets when there was an unfavorable variance of more than 5%.



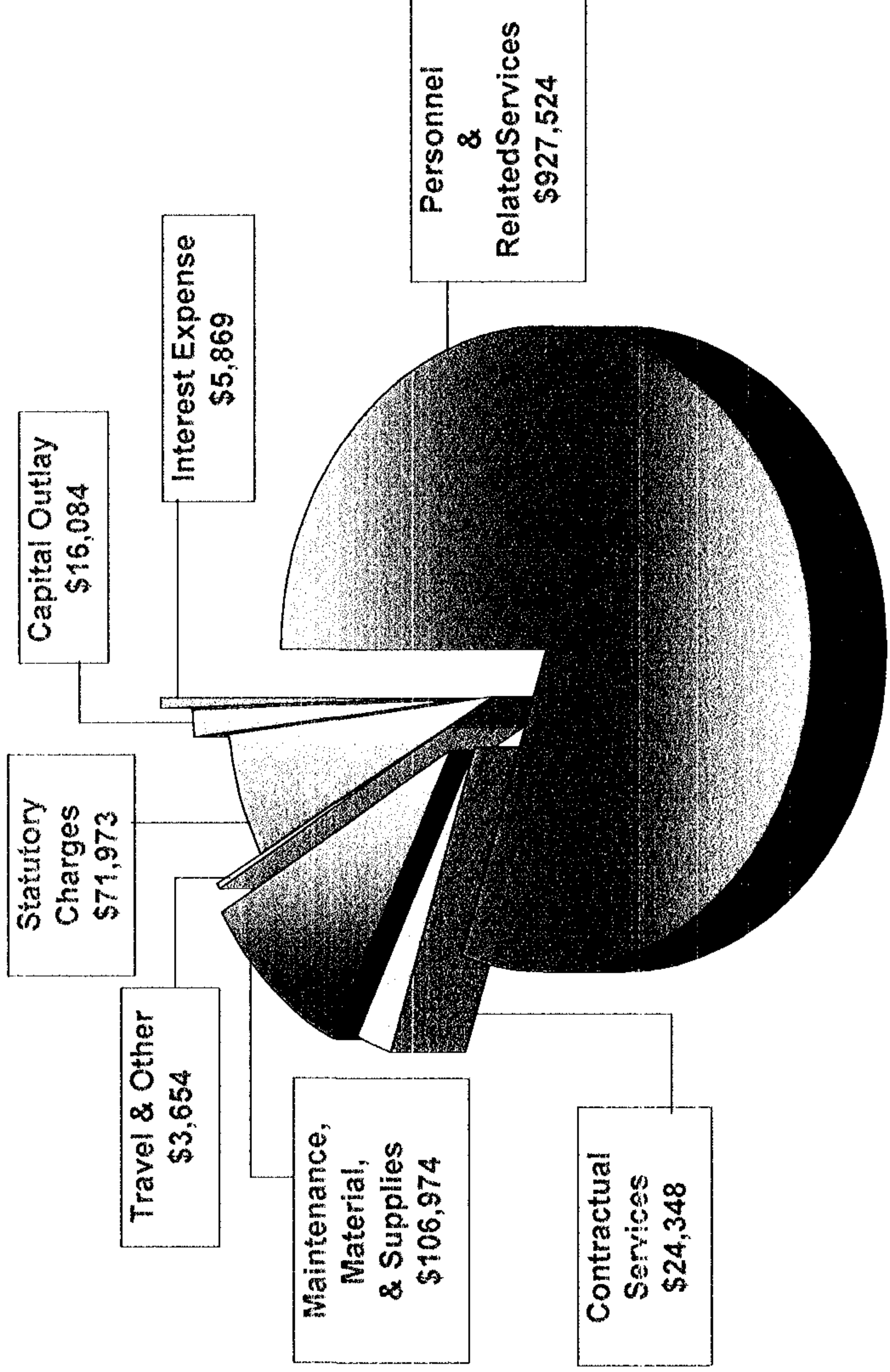
CATAHOULA PARISH SHERIFF

STATEMENT OF REVENUES 2000



CATAHOULA PARISH SHERIFF

General Fund Expenditures 6/30/2000



CATAHOULA PARISH SHERIFF
"CORRECTIONAL CENTER"
Statement of Expense 2000

